

IRS News Release

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Purchasers of Ford Hybrids Still Qualify for Tax Credit

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WASHINGTON — The Internal Revenue Service announced that purchasers of qualified Ford Motor Company vehicles may continue to claim the Alternative Motor Vehicle Credit.

The announcement comes after the IRS concluded its quarterly review of the number of hybrid vehicles sold. Ford sold 5,196 qualifying vehicles to retail dealers during the quarter ending Sept. 30, 2007. This brings the cumulative number of qualified Ford hybrid vehicles sold to 38,743.

The credit amount and make and model of the certified vehicles sold are:

- | | |
|----------------------------------------------------|---------|
| • Ford Escape 2WD Hybrid Model Year 2008 | \$3,000 |
| • Ford Escape 2WD, Model Years 2005, 2006 and 2007 | \$2,600 |
| • Ford Escape 4WD Hybrid Model Year 2008 | \$2,200 |
| • Ford Escape 4WD, Model Years 2005, 2006 and 2007 | \$1,950 |
| • Mercury Mariner 4WD Hybrid Model year 2008 | \$2,200 |
| • Mercury Mariner 4WD, Model Years 2006 and 2007 | \$1,950 |
| • Mercury Mariner 2WD Hybrid Model Year 2008 | \$3,000 |

Purchasers of Ford's qualified vehicles may continue to rely on the certifications concerning the vehicles' qualification for the credit.

Original owners may claim the full amount of the allowable credit up to the end of the first calendar quarter after the quarter in which the manufacturer records its sale of the 60,000th vehicle. For the second and third calendar quarters after the quarter in which the 60,000th vehicle is sold, taxpayers may claim 50 percent of the credit. For the fourth and fifth calendar quarters, taxpayers may claim 25 percent of the credit. No credit is allowed after the fifth quarter.

More information on hybrid vehicles and other alternative motor vehicles can be found on the IRS's web site at www.irs.gov